

CHARITABLE GAMING TAXES

Charitable gaming taxes include bingo tax, pickle card tax, county/city lottery tax, and lottery and raffle tax. The rates for state charitable gaming taxes are as follows:

- for bingo, 6 percent of the gross receipts from each bingo occasion, beginning October 1, 1997, the rate dropped to 3 percent of gross receipts;
- for pickle cards, 10 percent of the definite profit of each pickle card unit sold by a licensed distributor;
- for county/city lotteries, 2 percent of each lottery having gross proceeds of more than \$1,000 or each

raffle having gross proceeds of more than \$5,000.

Forty percent of the revenue from charitable gaming taxes is deposited in the Charitable Gaming Operations Fund. The remaining sixty percent is deposited in the General Fund. Prior to July 1, 1999, all unused operations funds are lapsed into the General Fund. After July 1, 1999, per LB 659, any unused operations funds will be transferred to the Compulsive Gamblers Assistance Fund. All lottery receipts are deposited in the State Lottery Operation Fund beginning in August, 1999.

CHARITABLE GAMING TAX RECEIPTS

Table 8

Month	Calendar Year 1999	Calendar Year 1998	Calendar Year 1997
January	\$622,756	\$679,995	\$906,735
February	642,875	648,676	445,405
March	179,162	257,737	294,067
April	493,817	663,331	941,059
May	874,421	660,995	647,682
June	183,536	238,562	252,982
July	340,842	895,855	1,130,287
August	1,018,486	373,665	384,341
September	127,819	234,483	237,492
October	507,349	539,270	1,082,030
November	774,209	701,206	425,699
December	165,042	207,530	197,173
Total	\$5,930,313	\$6,101,305	\$6,944,952

1999 QUARTERLY REPORTED GAMING TAXES

Table 9

	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.
Bingo	\$140,576	\$133,222	\$158,643	\$137,417
Pickle Cards	548,163	530,430	527,940	488,866
City-County Lottery	822,239	811,227	771,025	793,865
Lottery/Raffle	16,825	17,730	18,098	20,017
Totals	\$1,527,803	\$1,492,609	\$1,475,706	\$1,440,165